	For Official Use Only				Type or print	Statement for Recipients of Lump-Sum	1977
					PAYER'S name, address, ZIP code, and Federal identifying number	Distributions from Profit-S and Retirem Copy A For Inte Revenue Service Ce	Sharing ent Plans emal
98 🖂	Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain distributions		Ordinary income	4 Premiums pa current life in	id by trust for nsurance
	Type or print Recipient's na must aline with arrow)	ame, address, and ZIP code b	elow. (Name	5 Employee contribu	tions	6 Life insurance eleme	ent
Nama N	mast amo man arrow,					2	
Name ▶				7 Net unrealized app securities	reciation in employer's	8 Other: \$	/ %
					f lump sum distributio	n ▶ mp-sum distributio	<u>%</u>
					exclusion does	or does not	apply.
	Form 1099R	Sec	Form W-3 for	instructions.	Departme	nt of the Treasury—Intern	al Revenue Service
				MARKET MARKET MENTER TRANSPORT		· - · · ·	
	For Officia	I Use Only	1			Statement for Recipients of	1977
	10. 01100		<del>-</del>		Type or print PAYER'S	Lump-Sum	
					name, address,	Distributions from Profit-S	
					ZIP code, and Federal	and Retirem	
				V	identifying number	Copy A For Inte Revenue Service Co	
	Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain distributions		Ordinary income		id by trust for
98 🖂							
	Type or print Recipient's na must aline with arrow)	ame, address, and ZIP code b	pelow. (Name	5 Employee contribu	itions	6 Life insurance elem	en <b>t</b>
Name ►							
				7 Net unrealized app securities	reciation in employer's	8 Other:	%
					f lump sum distributio		%
					exclusion does	mp-sum distributio ☐ or does not ☐	n. apply.
	Form 1099R	Sec	Form W-3 for			ent of the Treasury—Intern	
	For Officia	ıl Use Only	1			Statement for Recipients of	1977
					Type or print PAYER'S	Lump-Sum	
					name, address,	Distributions from Profit-	
					ZIP code, and Federal	and Retirem	
					identifying number	Copy A For Into Revenue Service Co	
	Recipient's identifying number	1 Amount includible as income			Ordinary income		id by trust for
98 🖂		(Add boxes 2, 3, and 4)	distributions	Ully)		current me i	iisurance
	Type or print Recipient's na must aline with arrow)	ame, address, and ZIP code t	pelow. (Name	5 Employee contrib	utions	6 Life insurance elem	ent
	must aime with affow)						
Name >				7 Net unrealized app securities	reciation in employer's		1 -
					of lump-sum distribution	# \$	<u>%</u>
						mp-sum distributio	
			F W 0 1	·	exclusion does	or does not	apply.
	Form 1099R	See	Form W-3 for	instructions.	Departme	ent of the Treasury—Interr	nai Revenue Service

			<		Type or print PAYER'S name, address, ZIP code, and Federal dentifying number	Lum Distriction from and Copy	ment for ients of ip-Sum ributions n Profit-S Retirem B ecipient	Sharin		
Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain distributions	(For lump-sum only)	3 0	rdinary income		4 Premiums pa current life i	id by tru nsurance	st for	
Type or print Recipient's nam	I ne, address, and ZIP code below	v.	5 Employee cont	tributio	ns	6 Life	e insurance elem	ent		
			securities		iation in employer's	8 Oth	er:	1	<u>%</u>	
					ump-sum distributio s not 🗍 a lur		n distributio	n.		
			Death bene	efit e	xclusion does	or	does not	apply.		
Form 1099R	This information is being	g furnished to the	Internal Revenue	Servic	e. Departme	State	Treasury—Inter ment for ients of		e Service	
			<		Type or print PAYER'S name, address, ZIP code, and Federal identifying number	Dist fron and Copy	ip-Sum ributions n Profit-: Retirem n B ecipient	Sharin	lg Plans	
Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain distributions	(For lump-sum only)	3 0	rdin <b>ary incom</b> e		4 Premiums pa current life i		st for	
Type or print Recipient's nar	ne, address, and ZIP code below	v.	5 Employee cont	tributio	ons	6 Life	e insurance elem	ent	-	
			7 Net unrealized securities	appred	ciation in employer's	8 Oth	er:		%	
			9 Your percentage of lump sum distribution ▶ %  This is □ or is not □ a lump-sum distribution.							
			Death benefit exclusion does  or does not  apply.							
Form 1099R	This information is being	g furnished to the	Internal Revenue	e Servio	ce. Departme		Treasury—Inter			
			<		Type or print PAYER'S name, address, ZIP code, and Federal identifying number	Lum Dist fron and Copy	nients of np-Sum ributions n Profit- Retirem / B ecipient	Sharir		
Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain distributions	(For lump-sum only)	3 0	Ordinary income		4 Premiums po current life		ist for	
Type or print Recipient's nar	5 Employee conf	tributi	ons	6 Life	e insurance elen	nent				
			securities		ciation in employer's	8 Oth	ner:		% %	
		!	This is	o <b>r</b> i	lump-sum distributions not a luexclusion does	mp-sun	n distributio	on. ] apply.	<u>%</u>	

## Notice to Recipients:

(References are to the Internal Revenue Code.)

Lump-Sum Distribution.—Generally the term "lump-sum distribution" means the distribution or payment, from a "qualified plan," within one taxable year of the recipient, of the balance to the credit of an employee which becomes payable to the recipient (a) on account of the employee's death, (b) after the employee attains age 59½, (c) on account of the employee's separation from the service, or (d) after the employee has become disabled (within the meaning of section 72(m)(7)).

If the distribution does not qualify as a lumpsum distribution, no portion qualifies for capital gain treatment. Also, the special 10-year averaging method does not apply. In such case, report the total amount of the distribution on Form 1040 under Miscellaneous Income as "Retirement or profitsharing plan distribution(s)."

For additional information, see Publication 575.

Box 2.—This portion of the lump-sum distribution qualifies for capital gain treatment. Report this amount on Schedule D (Form 1040 or Form 1041) and identify it as "Lump-Sum Distribution." See instruction for death benefit exclusion below. Also

see instructions for Form 4972 or 5544 for election to treat this amount as ordinary income for the 10-year averaging method.

Box 3.—This portion of the lump-sum distribution is taxable as ordinary income and may be eligible for a special 10-year averaging method. See Form 4972 or 5544 and instructions for death benefit exclusion below.

Note: If there are no entries in boxes 2 and 3, ask the employer to furnish them.

**Box 4.**—Report this amount on Form 1040 under Miscellaneous Income as "Premiums paid by trust for current life insurance."

**Box 5.**—Amounts contributed or considered contributed by the employee (less nontaxable amounts previously distributed) are not taxable.

Box 6.—If you are the beneficiary of a deceased employee, the portion of the distribution which represents life insurance proceeds to the extent it exceeds the cash value of the insurance contract is not taxable.

Box 7.—If the distribution consists in part of securities of your employer's corporation, the net unrealized appreciation in these securities is tax deferred until you sell the securities.

Annuity.—If you receive an annuity contract as part of a lump-sum distribution, it is not taxable upon receipt. It is taxable when periodic payments are received, but only to the extent the payments exceed your basis in the annuity. If the lump-sum distribution is made to more than one person, the dollar amount and the percentage of the annuity contract distributed to you is shown in box 8. You will need that information if you elect the special 10-year averaging method on Form 5544.

Death Benefit Exclusion.—If you receive a retirement (or profit-sharing) plan distribution as the beneficiary of a deceased employee (or deceased disability retiree who died prior to attaining retirement age) you may be entitled to a "death benefit exclusion" of up to \$5,000.

Taxable amounts shown in boxes 2 and 3 for retirement and profit-sharing plan distributions are without regard to this exclusion. Allocate the exclusion between capital gain and ordinary income and include the reduced amounts on your tax return.

Box 9.—If the lump-sum distribution is made to more than one person, the percentage you received is shown in box 9. Enter the percentage on line 1, Form 5544, Multiple Recipient Special 10-Year Averaging Method, if elected.

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			<	Type or print PAYER'S name, address, ZIP code, and Federal identifying number	Statement for Recipients of Lump-Sum Distribution from Profi and Retire Copy C For Payer's Reco	ns t-Sharing ment Plans
Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gair distributions	n (For lump-sum only)	3 Ordinary income	4 Premiums current li	paid by trust for fe insurance
Type or print Recipient's nar	me, address, and ZIP code below	w.	5 Employee cont	ributions	6 Life insurance e	lement
			7 Net unrealized securities	appreciation in employer's	8 Other:	%
			9 Your percentag	e of lump-sum distributio		9
					mp-sum distribu	
Form 1099R ☆ GPO : 19			Death bene	fit exclusion does	or does not ent of the Treasury—Ir	
			<b>~</b>	Type or print PAYER'S name, address, ZIP code, and Federal identifying number	Statement for Recipients of Lump-Sum Distribution from Profi and Retire Copy C For Payer's Reco	ns t-Sharing ment Plans
Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain distributions	n (For lump-sum s only)	3 Ordinary income	4 Premiums current li	paid by trust for fe insurance
Type or print Recipient's nat	ne, address, and ZIP code below	w.	5 Employee cont		6 Life insurance e	element
			securities	appreciation in employer's	8 Other:	/ %
			9 Your percentag	ge of lump-sum distribution		
			This is	or is not 🗌 a lui	mp-sum distribu	ıtion.
			Death bene	fit exclusion does		
Form 1099R	75.—O-218-099 25-1118272			Departme	ent of the Treasury—I	
			<	Type or print PAYER'S name, address, ZIP code, and Federal identifying number	Recipients of Lump-Sum Distribution from Profi	ns t-Sharing ement Plans
Recipient's identifying number	1 Amount includible as income (Add boxes 2, 3, and 4)	2 Capital gain distributions	n (For lump-sum s only)	3 Ordinary income	4 Premiums	paid by trust for fe insurance
Type or print Recipient's name, address, and ZIP code below.			5 Employee cont	ributions	6 Life insurance e	element
			securities	appreciation in employer's	\$	%
					mp-sum distribu	
				fit exclusion does	or does not	
Form 1099R ☆ GPO : 19	976—O-218-099 25-1118272		<u></u>	Departme	ent of the Treasury—I	nternal Revenue Servic